

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: September 30, 2021

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Engineering (Lewis, Ramos) *TB*
Division of Accounting and Finance (Blocker, Norris) *ALM*
Division of Economics (Bethea) *JGH*
Office of the General Counsel (Stiller) *JSC*

RE: Docket No. 20210043-WU – Application to transfer facilities and water Certificate No. 652-W in Marion County from Arma Water Service, LLC to Leighton Estates Utilities, LLC.

AGENDA: 10/12/21 – Regular Agenda – Proposed Agency Action for Issues 2 through 4 – Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: La Rosa

CRITICAL DATES: None

SPECIAL INSTRUCTIONS: None

Case Background

Arma Water Services, LLC (Arma or Seller) is a Class C water utility providing service to approximately 78 residential customers in Marion County. Wastewater service is provided by individually owned septic tanks. Arma is located in the St. Johns River Water Management District. According to the Arma's 2020 Annual Report, Arma had gross revenues of \$31,112 and a net operating loss of \$10,826.

Docket No. 20210043-WU

Date: September 30, 2021

The Florida Public Service Commission (Commission) granted an original water certificate to Arma in 2010.¹ On February 22, 2021, Leighton Estates Utilities, LLC (Buyer or Utility) filed an application for the transfer of Certificate No. 652-W from Arma to the Utility in Marion County.

This recommendation addresses the transfer of the water system and Certificate No. 652-W, the appropriate net book value of the system for transfer purposes, and the need for an acquisition adjustment. The Commission has jurisdiction pursuant to Sections 367.071 and 367.081, Florida Statutes (F.S.).

¹Order No. PSC-10-0552-PAA-WU, issued September 3, 2010, in Docket No. 20090366-WU, *In re: Application for certificate to operate water utility in Marion County by Arma Water Service, LLC.*

Discussion of Issues

Issue 1: Should the transfer of Certificate No. 652-W from Arma Water Service, LLC to Leighton Estates Utilities, LLC be approved?

Recommendation: Yes. The transfer of the water system and Certificate No. 652-W is in the public interest and should be approved effective the date of the Commission's vote. The resultant order should serve as the Buyer's certificate and should be retained by the Buyer. The existing rates and charges should remain in effect until a change is authorized by the Commission in a subsequent proceeding. The tariffs reflecting the transfer should be effective for services rendered or connections made on or after the stamped approval date on the tariffs pursuant to Rule 25-30.475, Florida Administrative Code (F.A.C.). The Utility is current with respect to annual reports and Regulatory Assessment Fees (RAFs) through December 31, 2020, and the Buyer should be responsible for all future years. (Lewis, Bethea, Blocker)

Staff Analysis: On February 22, 2021, the Buyer filed an application for the transfer of Certificate No. 652-W from Arma. The application is in compliance with Section 367.071, F.S., and Commission rules concerning applications for transfer of certificates. The sale to the Buyer occurred on January 1, 2021, contingent upon Commission's approval, pursuant to Section 367.071(1), F.S.

Noticing, Territory, and Land Ownership

The Utility provided notice of the application pursuant to Section 367.071, F.S., and Rule 25-30.030, F.A.C. No objections to the transfer were filed, and the time for doing so has expired. The application contains a description of the service territory, which is appended to this recommendation as Attachment A. The Buyer provided a copy of a warranty deed executed January 4, 2021, as evidence that the Utility has rights to long-term use of the land upon which the treatment facilities are located pursuant to Rule 25-30.037(2)(s), F.A.C.

Purchase Agreement and Financing

Pursuant to Rule 25-30.037(2)(g), (h), and (i), F.A.C., the application contains a statement regarding financing and a copy of the Purchase Agreement, which includes the purchase price, terms of payment, and a list of the assets purchased. There are no guaranteed revenue contracts, developer agreements, customer advances, leases, or debt of Arma that must be disposed of with regard to the transfer. The customer deposits were forwarded to the Buyer and credited to customer accounts. According to the Purchase Agreement, the total purchase price for the water assets is \$172,000. According to the Buyer, the sale took place on January 1, 2021, subject to Commission approval, pursuant to Section 367.071(1), F.S.

Facility Description and Compliance

The Utility's water treatment plant is rated at 65,800 gallons per day. Raw water is drawn from a single well and treated by hypochlorination and is stored in a 5,000 gallon hydropneumatic tank before distribution. The Florida Department of Environmental Protection (DEP) conducted an inspection of the water treatment facility on September 11, 2020, and it was found to be in compliance with the DEP's rules and regulations.

Financial and Technical Ability

Pursuant to Rule 25-30.037(2)(l) and (m), F.A.C., the Utility provided statements describing its financial and technical ability to provide water service. As referenced in the transfer application, the Buyer will fulfill the commitments, obligations, and representation of the seller with regards to utility matters. Staff reviewed the financial statements of Florida Utility Services 1, LLC, owned and managed by Mr. Michael Smallridge, and believes the Buyer has documented adequate resources to support the Utility's water operations. Also referenced in the transfer application and specified in previous dockets, Mr. Smallridge was appointed to the Citrus County Water and Wastewater Authority, the local regulatory body for Citrus County, where the Buyer served for seven years. Mr. Smallridge also served as the "Class C" representative for the Legislative Study Committee for Investor-Owned Water and Wastewater Utility Systems in 2013. Mr. Smallridge attends yearly training classes through the Florida Rural Water Association and completed the NARUC Utility Rate School in 2001. Further, Mr. Smallridge is the owner and manager of 15 Class C water and wastewater facilities that are regulated by the Commission, and the Commission recently acknowledged Mr. Smallridge's appointed receivership to Sun River Utilities, Inc.² Based on the above, staff recommends that the Buyer has demonstrated the technical and financial ability to provide service to the existing service territory.

Rates and Charges

Arma's rates and charges were last approved in its application for an original water certificate in Marion County in 2010.³ The rates were subsequently amended by one price index rate adjustment in January 2021. Rule 25-9.044(1), F.A.C., provides that, in the case of a change of ownership or control of a utility, the rates, classifications, and regulations of the former owner must continue unless authorized to change by this Commission. Therefore, staff recommends that Arma's existing rates and charges as shown on Schedule No. 2 remain in effect, until a change is authorized by this Commission.

With respect to miscellaneous service charges, the Utility has requested to implement two additional miscellaneous service charges. In addition, staff recommends that the existing miscellaneous service charges be updated to reflect the recent amendment to Rule 25-30.460, F.A.C., pertaining to miscellaneous service charges. Miscellaneous service charges are addressed in Issue 4 and shown on Schedule No. 3.

Regulatory Assessment Fees (RAFs) and Annual Reports

Staff has verified that the Utility is current on the filing of annual reports and RAFs through December 31, 2020. The Buyer should be responsible for filing the Utility's annual reports and paying RAFs for 2021 and all future years.

²Order No. PSC-2021-0316-FOF-WS, issued August 23, 2021, in Docket No. 20210038-WS, *In re: Joint notice of abandonment of water and wastewater systems in Charlotte and DeSoto Counties by Sun River Utilities, Inc. and North Charlotte Waterworks, Inc., effective February 21, 2021.*

³Order No. PSC-10-0552-PAA-WU, issued September 3, 2010, in Docket No. 20090366-WU, *In re: Application for certificate to operate water utility in Marion County by Arma Water Service, LLC. in Broward County, Florida.*

Conclusion

Based on the foregoing, staff recommends that the transfer of the water system and Certificate No. 652-W is in the public interest and should be approved effective the date of the Commission's vote. The resultant order should serve as the Buyer's certificate and should be retained by the Buyer. The existing rates and charges should remain in effect until a change is authorized by the Commission in a subsequent proceeding. The tariffs reflecting the transfer should be effective for services rendered or connections made on or after the stamped approval date on the tariffs pursuant to Rule 25-30.475, F.A.C. The Buyer should be responsible for filing annual reports and paying RAFs for 2021 and all future years.

Issue 2: What is the appropriate net book value for the Leighton Estates Utilities, LLC water system for transfer purposes, and should an acquisition adjustment be approved?

Recommendation: The appropriate net book value (NBV) of the water system for transfer purposes is \$274,981, as of January 1, 2021. Within 90 days of the date of the final order, the Utility should be required to notify the Commission in writing that it has adjusted its books in accordance with the Commission's decision. The adjustments should be reflected in the Utility's 2021 Annual Report when filed. (Blocker)

Staff Analysis: Rate base has never been established for the Utility. The purpose of establishing NBV for transfers is to determine whether an acquisition adjustment should be approved. The NBV does not include normal ratemaking adjustments for used and useful plant or working capital. The Utility's NBV has been updated to reflect balances as of January 1, 2021. Staff's recommended NBV is shown on Schedule No. 1.

Utility Plant in Service (UPIS)

The Utility's general ledger reflects a UPIS balance of \$372,047 as of January 1, 2021. Staff reviewed UPIS additions since December 31, 2010, and found that both services and meters and meter installations were overstated by \$7,812 and \$1,958 respectively. As a result, UPIS should be decreased by \$9,770. Therefore, staff recommends a UPIS balance of \$362,277 as of January 1, 2021.

Land

The Utility's general ledger reflects a land balance of \$30,000 as of January 1, 2021. Staff verified the warranty deed from October 27, 2009, and confirmed that there have been no additions to land since December 31, 2010. Therefore, staff recommends a land balance of \$30,000.

Accumulated Depreciation

The Utility's general ledger reflects an accumulated depreciation balance of \$121,439 as of January 1, 2021. In accordance with Rule 25-30.140, F.A.C., staff calculated the appropriate accumulated depreciation balance to be \$109,809. As a result, accumulated depreciation should be decreased by \$11,630.

Contributions-in-Aid-of-Construction (CIAC) and Accumulated Amortization of CIAC

The Utility's general ledger reflects a CIAC balance of \$20,000 and an accumulated amortization of CIAC balance of \$3,456 as of January 1, 2021. Staff was only able to confirm eight of the 20 new customers claimed by the Utility, and as such decreased the CIAC balance by \$12,000. Staff also decreased the accumulated amortization of CIAC balance by \$2,943 based on the reduction of CIAC above. Therefore, staff recommends a CIAC balance of \$8,000 and an accumulated amortization of CIAC balance of \$513, as of January 1, 2021.

Net Book Value

The Utility's general ledger reflects a NBV of \$264,064 as of January 1, 2021. Based on the adjustments described above, staff recommends a NBV of \$274,981. Staff's recommended NBV and the National Association of Regulatory Utility Commissioners, Uniform System of Accounts (NARUC USOA) balances for UPIS and accumulated depreciation are shown on Schedule No. 1, as of January 1, 2021. A negative acquisition adjustment should be recognized for rate making purposes and is addressed in Issue 3.

Conclusion

Based on the above, staff recommends that the NBV of the Utility's water system for transfer purposes is \$274,981, as of January 1, 2021. Within 90 days of the date of the final order, the Buyer should be required to notify the Commission in writing that it has adjusted its books in accordance with the Commission's decision. The adjustments should be reflected in the Utility's 2021 Annual Report when filed.

Issue 3: Should an acquisition adjustment be recognized for ratemaking purposes?

Recommendation: Yes. Pursuant to Rule 25-30.0371(3), F.A.C., a negative acquisition adjustment of \$47,985 should be recognized for ratemaking purposes. Beginning with the date of the issuance of the order approving the transfer, half of the negative acquisition adjustment should be amortized over a 7-year period and the other half amortized over the remaining life of the Utility's assets or 20 years, in accordance with Rule 25-30.0371(4)(b)1, F.A.C. (Blocker)

Staff Analysis: An acquisition adjustment results when the purchase price differs from the original cost of the assets' NBV, adjusted to the time of the acquisition. Pursuant to Rule 25-30.0371(3), F.A.C., if the purchase price is equal to or less than 80 percent of NBV, a negative acquisition adjustment shall be included in rate base and will be equal to 80 percent of NBV, less the purchase price. Pursuant to Rule 25.30.0371(4)(b)1., F.A.C., if the purchase price is greater than 50 percent of net book value, half of the negative acquisition adjustment should be amortized over a 7-year period and the other half amortized over the remaining life of the Utility's assets. The calculation of the acquisition adjustment is shown in Table 3-1. Staff estimates the remaining life of the assets to be 20 years.

Table 3-1
Calculation of Negative Acquisition Adjustment

Net book value as of January 1, 2021	\$274,981
80 percent of net book value	\$219,985
Purchase price	\$172,000
Negative acquisition adjustment	\$47,985

Therefore, pursuant to Rule 25-30.0371(3), F.A.C., staff recommends a negative acquisition adjustment of \$47,985 be recognized for ratemaking purposes. Beginning with the date of issuance of the order approving the transfer, one half of the negative acquisition adjustment should be amortized over a 7-year period and the other half amortized over the remaining life of the Utility's assets, or 20 years, in accordance with Rule 25-30.0371(4)(b)1, F.A.C.

Issue 4: Should the miscellaneous service charges be revised to reflect Leighton Estates Utilities, LLC's request for late payment and non-sufficient funds (NSF) charges, as well as to conform to amended Rule 25-30.460, F.A.C.?

Recommendation: Yes. The Utility's request to add a \$5.00 late payment charge and NSF charges to its miscellaneous service charges should be approved. In addition, staff recommends the miscellaneous service charges be revised to conform to the recent amendment to Rule 25-30.460, F.A.C. The recommended miscellaneous service charges are shown on Schedule No. 3. The Utility should be required to file a proposed customer notice to reflect the Commission-approved charges. The approved charges should be effective on or after the stamped approval date on the tariff sheet pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved charge should not be implemented until staff has approved the proposed customer notice and the notice has been received by customers. The Utility should provide proof of the date notice was given no less than 10 days after the date of the notice. (Bethea)

Staff Analysis:

Late Payment Charge

The Utility is requesting a \$5.00 late payment charge to recover the cost of labor, supplies, and postage associated with processing late payment notices. The Utility currently does not have a late payment charge. The purpose of this charge is not only to provide an incentive for customers to make timely payment, thereby reducing the number of delinquent accounts, but also to place the cost burden of processing delinquent accounts solely upon those who are cost causers. Section 367.091, F.S., authorizes the Commission to establish, increase, or change a rate or charge other than monthly rates or service availability charges.

The Utility calculated the actual costs for its late payment charges to be \$5.33. The Utility indicated that it will take approximately 5 minutes per account to research, compile, and produce late notices. The delinquent customer accounts will be processed by the administrative employee, which results in labor cost of \$4.68 ($\$58.50 \times 0.08\text{hr}$).⁴ In addition, the Utility included material cost of \$.65 for paper, envelopes, and postage, which results in total costs of \$5.33 ($\$4.68 + \$.65$). This is consistent with prior Commission decisions where the Commission has allowed 5-15 minutes per account per month for the administrative labor associated with processing delinquent customer accounts.⁵ However, the Utility is requesting only a charge of \$5.00. The Utility's calculation for its actual costs associated with a late payment charge is shown in Table 4-1. The Utility's proposed late payment charge is reasonable and should be approved.

⁴Labor Rate (Billing Manager - \$25.03 + Customer Service Representative - \$16.79 + Billing Representative - \$16.68 = \$58.50)

⁵Order Nos. PSC-16-0041-TRF-WU, issued January 25, 2016, in Docket No. 20150215-WU, *In re: Request for approval of tariff amendment to include miscellaneous service charges for the Earlene and Ray Keen Subdivisions, the Ellison Park Subdivision and the Lake Region Paradise Island Subdivision in Polk County, by Keen Sales, and Utilities, Inc.* and PSC-15-0569-PAA-WS, issued December 16, 2015, in Docket No. 20140239-WS, *In re: Application for staff-assisted rate case in Polk County by Orchid Springs Development Corporation.*

Table 4-1
Late Payment Charge Cost Justification

Activity	Cost
Labor	\$4.68
Materials	\$0.12
Postage	<u>\$0.53</u>
Total Cost	<u>\$5.33</u>

Source: Utility's cost justification documentation

Non-Sufficient Funds Charge (NSF)

Section 367.091, F.S., requires that rates, charges, and customer service policies be approved by the Commission. Staff recommends that the Utility should be authorized to collect NSF charges consistent with Section 68.065, F.S., which allows for the assessment of charges for the collection of worthless checks, drafts, or orders of payment. As currently set forth in Section 68.065(2), F.S., the following NSF charges may be assessed:

- (1) \$25, if the face value does not exceed \$50;
- (2) \$30, if the face value exceeds \$50 but does not exceed \$300;
- (3) \$40, if the face value exceeds \$300; or
- (4) 5 percent of the face amount of the check, whichever is greater.

Approval of NSF charges is consistent with prior Commission decisions.⁶ Furthermore, NSF charges place the cost on the cost-causer, rather than requiring that the costs associated with the return of the NSF checks be spread across the general body of the ratepayers. As such, the Utility should be authorized to collect NSF charges.

Amended Rule 25-30.460, F.A.C., Application of Miscellaneous Service Charges

Effective June 24, 2021, Rule 25-30.460, F.A.C., was amended to remove initial connection and normal reconnection charges.⁷ The definitions for initial connection charges and normal reconnection charges were subsumed in the definition of the premises visit charge. It was envisioned that the utility tariffs would be reviewed by staff on a prospective basis to ensure conformance with the amended rule. The Utility's miscellaneous service charges consist of initial connection and normal reconnection charges. These charges are the same as the premises visit charge. Therefore, staff believes it is appropriate at this time to remove the initial

⁶Order Nos. PSC-2020-0086-PAA-WU, issued March 24, 2020, in Docket No. 20190114-WU, *In re: Application for staff-assisted rate case in Alachua County, and request for interim rate increase by Gator Waterworks, Inc.*; PSC-2018-0334-PAA-WU, issued June 28, 2018, in Docket No. 20170155-WU, *In re: Application for grandfather water certificate in Leon County and application for pass through increase of regulatory fees, by Seminole Waterworks, Inc.*; PSC-14-0198-TRF-SU, issued May 2, 2014, in Docket No. 20140030-SU, *In re: Request for approval to amend Miscellaneous Service charges to include all NSF charges by Environmental Protection Systems of Pine Island, Inc.*; and PSC-13-0646-PAA-WU, issued December 5, 2013, in Docket No. 20130025-WU, *In re: Application for increase in water rates in Highlands County by Placid Lakes Utilities, Inc.*

⁷Order No. PSC-2021-0201-FOF-WS, issued June 4, 2020, in Docket No. 20200240-WS, *In re: Proposed amendment of Rule 25-30.460, F.A.C., Application for Miscellaneous Service Charges.*

connection and normal reconnection charges and update the definition for the premises visit charge to comply with amended Rule 25-30.460, F.A.C.

Conclusion

The Utility's request to add a \$5.00 late payment charge and NSF charges to its miscellaneous service charges should be approved. In addition, staff recommends the miscellaneous service charges be revised to conform to the recent revision to Rule 25-30.460, F.A.C. The recommended miscellaneous service charges are shown on Schedule No. 3. The Utility should be required to file a proposed customer notice to reflect the Commission-approved charges. The approved charges should be effective on or after the stamped approval date on the tariff sheet pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved charge should not be implemented until staff has approved the proposed customer notice and the notice has been received by customers. The Utility should provide proof of the date notice was given no less than 10 days after the date of the notice.

Issue 5: Should this docket be closed?

Recommendation: Yes. If no protest to the proposed agency action is filed by a substantially affected person within 21 days of the date of the issuance of the order, a consummating order should be issued and the docket should be closed administratively upon Commission staff's verification that the revised tariff sheets have been filed, the Buyer has notified the Commission in writing that it has adjusted its books in accordance with the Commission's decision, and proof that appropriate noticing has been done pursuant to Rule 25-30.4345, F.A.C. (Stiller)

Staff Analysis: If no protest to the proposed agency action is filed by a substantially affected person within 21 days of the date of the issuance of the order, a consummating order should be issued and the docket should be closed administratively upon Commission staff's verification that the revised tariff sheets have been filed, the Buyer has notified the Commission in writing that it has adjusted its books in accordance with the Commission's decision, and proof that appropriate noticing has been done pursuant to Rule 25-30.4345, F.A.C.

LEIGHTON ESTATES UTILITIES, LLC
WATER SERVICE AREA
MARION COUNTY

A portion of Section 23, Township 16 South, Range 21 East, more particularly described as follow:

The SW quarter of the NE quarter;

The NW quarter of the SE quarter;

The North 600 feet of the SW quarter of the SE quarter.

FLORIDA PUBLIC SERVICE COMMISSION

Authorizes

**Leighton Estates Utilities, LLC
Pursuant to
Certificate Number 652-W**

To provide water services in Marion County in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Order of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, concealed or revoked by Order of the Commission.

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
PSC-10-0552-PAA-WU	09/03/2010	20090366-WU	Original Certificate
*	*	20210043-WU	Transfer

**Leighton Estates Utilities, LLC
Water System**

Schedule of Net Book Value as of January 1, 2021

<u>Description</u>	<u>Balance Per Utility</u>	<u>Adjustments</u>		<u>Staff</u>
Utility Plant in Service	\$372,047	(\$9,770)	A	\$362,277
Land & Land Rights	30,000	0		30,000
Accumulated Depreciation	(121,439)	11,630	B	(109,809)
CIAC	(20,000)	12,000	C	(8,000)
Amortization of CIAC	<u>3,456</u>	<u>(2,943)</u>	D	<u>513</u>
Total	<u>\$264,064</u>	<u>\$10,917</u>		<u>\$274,981</u>

**Leighton Estates Utilities, LLC
Water System**

Explanation of Adjustments to Net Book Value as of January 1, 2021

Explanation	Amount
A. UPIS To remove plant additions.	(\$9,770)
B. Accumulated Depreciation To reflect the appropriate amount of accumulated depreciation.	11,630
C. CIAC To remove new customer additions.	12,000
D. Accumulated Amortization of CIAC To reflect the appropriate amount of accumulated amortization of CIAC.	<u>(2,943)</u>
Total Adjustments to Net Book Value as of January 1, 2021.	<u>\$10,917</u>

**Leighton Estates Utilities, LLC
Water System**

Schedule of Staff Recommended Account Balances as of January 1, 2021

Account No.	Description	UPIS	Accumulated Depreciation
301	Organization	\$6,200	\$1,628
304	Structures & Improvements	12,600	4,235
307	Wells & Springs	24,700	7,471
309	Supply Mains	6,300	2,067
311	Pumping Equipment	19,800	5,676
320	Water Treatment Equipment	36,480	22,029
330	Distribution Reservoirs	2,400	763
331	Transmission and Distribution Mains	231,997	56,761
333	Services	12,200	3,660
334	Meter and Meter Install.	5,600	3,034
339	Other Plant and Misc.	1,800	945
340	Office Furniture & Equip.	<u>2,200</u>	<u>1,540</u>
		<u>\$362,277</u>	<u>\$109,809</u>

**Leighton Estates Utilities, LLC.
Monthly Water Rates**

Residential and General Service

Base Facility Charge by Meter Size

5/8" x 3/4"	\$22.00
1"	\$55.00
1 1/2"	\$110.00
2"	\$176.00

Charge Per 1,000 gallons	\$1.66
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Initial Customer Deposits

Residential and General Service

5/8" x 3/4"	\$50.00
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Service Availability Charges

Customer Connection (Tap-in) Charge

5/8" x 3/4" meter service	\$875.00
1" meter service	\$875.00
1 1/2" meter service	\$875.00
2" meter service	\$875.00
Over 2" meter service	\$875.00

Meter Installation Charge

5/8" x 3/4"	\$125.00
All other meter sizes"	Actual Cost

Leighton Estates Utilities, LLC.

**Existing
Miscellaneous Service Charges**

	<u>Normal Hours</u>	<u>After Hours</u>
Initial Connection Charge	\$25.00	\$50.00
Normal Reconnection Charge	\$25.00	\$50.00
Violation Reconnection Charge	\$25.00	\$50.00
Premises Visit Charge (in lieu of disconnection)	\$25.00	\$50.00

**Staff Recommended
Miscellaneous Service Charges**

	<u>Normal Hours</u>	<u>After Hours</u>
Premises Visit Charge	\$25.00	\$50.00
Violation Reconnection Charge	\$25.00	\$50.00
Late Payment Charge		\$5.00
NSF Charges		Pursuant to Section 68.065, F.S.